Release Date: 11/10/2011

ID: CCA\_2011080316321548 Number: **201145018** 

Office:

UILC: 162.00-00

From:

**Sent:** Wednesday, August 03, 2011 4:32:19 PM

To: Cc:

**Subject:** RE: 404k deduction

I think agrees with you that we should allow the claim because it is in the 9th Circuit.